APPENDIX.

THE COMMISSION'S FINDINGS OF THE COMPANY'S NET REVENUE AVAILABLE FOR RETURN AND RATE BASE CORRECTED TO REFLECT THE DETERMINATIONS OF THE TRIAL COURT AND STATE COURT WHICH ARE NOT SUBJECT TO DISPUTE HERE.

Net Revenue.

1.	**Commission's Adjusted Operating Income**		**$833,075**
	ADJUSTMENTS OF REVENUE AND EXPENSES BY COMMISSION HELD ERRONEOUS WHICH WERE NOT ASSIGNED AS ERROR IN THE SUPREME COURT OF SOUTH DAKOTA OR ARE NOT SPECIFIED AS ERROR HERE:		
2.	Trial court finding that Commission erroneously failed to take account of wage increase, not assigned as error in Supreme Court or in this Court	$211,768	
3.	Trial court reversal of Commission's reduction on account of alleged deferred maintenance, assigned as error in State Court but not specified as error in this Court	80,000	
4.	Trial court reversal of Commission's inflation of revenue assigned as error in State Court but not specified as error in this Court	92,949	
5.	Deduct Total 3 Adjustments	$384,717	384,717